

# Senate Study Bill 1152

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
VETERANS AFFAIRS BILL  
BY CHAIRPERSON BEALL)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act exempting from the individual income tax all pay received  
2 for active duty military service and including a retroactive  
3 applicability date provision.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1210SC 83  
6 tw/mg:sc/8

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1 1 Section 1. Section 422.7, Code 2009, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 42A. Subtract, to the extent included,  
1 4 all pay received by the taxpayer from the federal government  
1 5 for military service performed while on active duty status in  
1 6 the armed forces, the armed forces military reserve, or the  
1 7 national guard.  
1 8 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
1 9 retroactively to January 1, 2009, for tax years beginning on  
1 10 or after that date.  
1 11 EXPLANATION  
1 12 This bill exempts from the individual income tax all pay  
1 13 received by a taxpayer from the federal government for  
1 14 military service performed while on active duty status in the  
1 15 armed forces, the armed forces military reserve, or the  
1 16 national guard.  
1 17 The bill applies retroactively to January 1, 2009, for tax  
1 18 years beginning on or after that date.  
1 19 LSB 1210SC 83  
1 20 tw/mg:sc/8